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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	681	283	964	727	1,691
10	ATTENDING PUPILS (OCTOBER 2011)	655	290	945	720	1,665
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	668.0	286.5	954.5 ( 57%)	723.5 ( 43%)	1,678.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	39.3 (17:1)	17.9 (16:1)	48.2 (15:1)	=	105.4	/	104.2	=	1.01	X	5482,031	=	3156,005	2380,846
B.	GUIDANCE	1.9 (350:1)	0.8 (350:1)	2.9 (250:1)	=	5.6	/	6.0	=	.93	X	306,166	=	162,298	122,436
C.	LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.9 (800:1)	=	2.1	/	1.9	=	1.11	X	117,950	=	74,627	56,298
D.	HEALTH	0.8 (800:1)	0.4 (800:1)	0.9 (800:1)	=	2.1	/	2.0	=	1.05	X	97,542	=	58,379	44,040
E.	EDUCATION TECHS	6.7 (100:1)	2.9 (100:1)	2.9 (250:1)	=	12.5	/	5.0	=	2.50	X	99,228	=	141,400	106,670
F.	LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.4 (500:1)	=	3.3	/	1.0	=	3.30	X	17,810	=	33,501	25,272
G.	CLERICAL	3.3 (200:1)	1.4 (200:1)	3.6 (200:1)	=	8.3	/	10.5	=	.79	X	335,468	=	151,061	113,959
H.	SCHOOL ADMIN.	2.2 (305:1)	0.9 (305:1)	2.3 (315:1)	=	5.4	/	4.0	=	1.35	X	342,904	=	263,864	199,056

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		35,317	26,770
B.	Supplies and Equipment	346	478		330,257	345,833
C.	Professional Development	59	59		56,316	42,687
D.	Instructional Leadership Support	24	24		22,908	17,364
E.	Co- and Extra-Curricular Student	34	114		32,453	82,479
F.	System Administration/Support	220	220		209,990	159,170
G.	Operations & Maintenance	1,013	1,204		966,909	871,094

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	655,749	494,688
B.	Education & Library Technicians	36.00%	62,964	47,499
C.	Clerical	29.00%	43,808	33,048
D.	School Administrators	14.00%	36,941	27,868

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	81,529	61,506
16	Adjustment for Title I Revenues	-136,608	-103,055

17	TOTALS	6439,667	5155,528
18	E.P.S. RATES	6,747	7,126

**Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13**

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          942.0          420.0          1,362.0
      OCTOBER 2009         944.0          407.0          1,351.0
      APRIL 2010           938.0          410.0          1,348.0
      OCTOBER 2010         974.0          392.0          1,366.0
      APRIL 2011           964.0          384.0          1,348.0
      OCTOBER 2011         945.0          393.0          1,338.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS                954.5 +      0.00    X        6,747.00    =      6,440,011.50
      9-12 PUPILS               388.5 +     12.50    X        7,126.00    =      2,857,526.00
      ADULT EDUC. COURSES AT .1    0.5          X        7,126.00    =      3,563.00
      K-8 EQUIV. INSTR. PUPILS    0.000        X        6,747.00    =        0.00
      9-12 EQUIV. INSTR. PUPILS    0.125        X        7,126.00    =      890.75

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .3894    371.7    X .15    X        6,747.00    =      376,178.99
      9-12 DISADVANTAGED @ .3894    151.3    X .15    X        7,126.00    =      161,724.57
      K-8 LIMITED ENGLISH PROF.     3.0    X .700    X        6,747.00    =      14,168.70
      9-12 LIMITED ENGLISH PROF.     2.0    X .700    X        7,126.00    =      9,976.40

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        954.5          X        43.00    =      41,043.50
      9-12 STUDENT ASSESSMENT        388.5          X        43.00    =      16,705.50
      K-8 TECHNOLOGY RESOURCES        954.5          X        98.00    =      93,541.00
      9-12 TECHNOLOGY RESOURCES        388.5          X        296.00    =      114,996.00
      K-2 PUPILS                    347.0    X .10    X        6,747.00    =      234,120.90

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =        0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =        0.00

OPERATING ALLOCATION                                10,364,446.81
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 10,053,513.40

30  ADJUSTED TOTAL OPERATING ALLOCATION                                10,053,513.40

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	57,180.05	X	101.10%	=	57,809.03
32	SPECIAL EDUCATION - EPS ALLOCATION					1,714,239.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	148,029.96	X	101.10%	=	149,658.29
35	TRANSPORTATION - EPS ALLOCATION					422,265.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,343,971.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,397,485.31

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BREWER				
	11/01/12	NEW PREK-8 SCHOOL	1,547,802.00	517,832.75	2,065,634.75
	05/01/13	NEW PREK-8 SCHOOL	0.00	474,602.65	474,602.65
42	TOTAL PRINCIPAL & INTEREST		1,547,802.00	992,435.40	2,540,237.40
43	APPROVED LEASES FOR 2011-12 - BREWER				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - BREWER				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - BREWER				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,540,237.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,937,722.71

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BREWER	1,343.0	100.00%	14,937,722.71		0.00		14,937,722.71			
TOTAL	1,343.0						14,937,722.71			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BREWER			737,900,000	7.800	5,755,620.00		14,937,722.71	5,755,620.00	100.00% 7.80M	
TOTAL			737,900,000		5,755,620.00		14,937,722.71	5,755,620.00	100.00% 7.80M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					14,937,722.71	5,755,620.00	9,182,102.71		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					14,937,722.71	5,755,620.00	9,182,102.71		
51	PLUS AUDIT ADJUSTMENTS							0.00		
52	LESS AUDIT ADJUSTMENTS							0.00		
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00		
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00		
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00		
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00		
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00		
59D	BUS REFURBISHING ADJUSTMENT							0.00		
59E	LESS MAINECARE SEED - PRIVATE							33,451.72		
59E	LESS MAINECARE SEED - PUBLIC							2,193.54		
60	A D J U S T E D   S T A T E   C O N T R I B U T I O N							9,146,457.45		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	38.53%	STATE SHARE % =	61.47%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	38.77%	STATE SHARE % =	61.23%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION					15,248,656.12				

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	550,518.33	560,252.85	0.00	0.00
August	550,518.33	560,252.86	0.00	0.00
September	550,518.33	560,252.86	0.00	0.00
October	550,518.33	560,252.86	0.00	0.00
November	550,518.33	558,319.20	2,065,634.75	2,065,634.75
December	550,518.33	558,319.20	0.00	0.00
January	550,518.33	558,319.20	0.00	0.00
February	550,518.33	558,319.20	0.00	0.00
March	550,518.33	538,026.95	0.00	0.00
April	550,518.33	537,295.78	0.00	0.00
May	550,518.33	0.00	474,602.65	474,602.65
June	550,518.42	0.00	0.00	0.00
Total	6,606,220.05	5,549,610.96	2,540,237.40	2,540,237.40